

Internal Revenue Service

17,458,924	1,124,379	16,213,546	1,585,649	14,270,260
131,261,303	9,900,660	118,062,123	36,943,224	80,000,176
74,824,364	14,582,950	56,641,155	9,911,746	46,466,254
7,122,326	655,818	6,184,056	1,820,109	4,341,029
8,279,632	603,353	7,592,855	1,734,272	5,814,711
129,891,703	24,143,928	102,622,203	19,680,063	82,400,136
39,851,966	5,179,590	34,002,874	5,607,673	28,251,515

432,320	1,606,551,781	57,989,543
4,259,140	14,926,629	175,889
906,663	2,761,111	47,221
8,423,114	20,372,655	604,707
2,282,937	16,076,012	705,598
66,285,468	179,715,041	3,566,015
7,765,468	29,440,437	1,405,500
9,663,283	29,299,094	378,574
1,948,833	10,202,519	20,564
1,585,649	14,270,260	8,107
36,943,224	80,000,176	964,934
9,911,746	46,466,254	3,155,922
1,820,109	4,341,029	185,922
1,734,272	5,814,711	185,136
19,680,063	82,400,136	32,747
5,607,673	28,251,515	1,879,155
2,656,746	12,333,530	408,771
3,106,197	12,650,055	161,275
3,285,175	16,383,604	1,484,995
3,373,608	22,211,867	150,423
1,278,878	4,248,091	305,776
8,847,187	37,266,856	169,311
13,311,609	47,715,564	112,598
8,889,841	52,127,749	528,378
6,684,641	49,103,004	243,624
1,721,668	6,876,816	1,388,240
5,999,022	30,902,109	275,915
1,126,834	2,624,052	1,042,439
1,916,546	8,900,001	51,192
6,256,039	9,279,131	103,159
1,871,637	6,432,668	87,070
14,712,728	73,752,255	79,896
1,801,649	5,235,672	1,609,125
36,540,727	134,356,183	27,653
8,684,062	39,323,108	1,143,565
707,331	2,272,331	318,756
10,330,930	62,314,295	20,282
4,257,011	12,048,707	427,017
4,379,128	16,019,389	5,647,913
15,041,366	70,797,849	207,549
1,356,882	6,507,650	2,775,417
3,942,183	25,246,952	7,442
1,331,186	2,654,234	439,600
6,054,796	33,350,510	31,646
31,945,128	112,353,278	911,315
2,875,240	8,426,021	20,702,545
766,290	2,553,679	601,852
11,022,591	38,638,536	27,657
10,967,692	35,266,519	1,341,656
1,137,839	4,273,177	1,073,518
6,299,959	28,481,964	111,654
1,413,201	1,704,024	333,532
332,768	1,864,125	234,763
304,348	3,010,438	4,278
2,391,059	1,747,090	1,205
118,512	48,552	207,332
2,213,400	621,808	2,053
59,147	452,953	598,502
59,147	100,973	7,641
2,304,266	961,118	59,140
72,379,610	1,439,259	11,158,589
73,733,156	1,745,480	12,502,451
65,990,832	1,796,227	12,708,171
61,779,556	1,971,614	15,004,486
74,179,370	2,110,992	17,002,504

DATA BOOK

2007

OCTOBER 1, 2006
to
SEPTEMBER 30, 2007



Department of the Treasury

Department of the Treasury

Internal Revenue Service

Linda E. Stiff

Acting Commissioner

Mark J. Mazur

Director, Research, Analysis, and Statistics

Thomas B. Petska

Director, Statistics of Income Division

Thomas F. Nagle

Acting Chief, Special Studies Branch

Martha Eller Gangi

Chief, Statistical Data Section

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

Returns Filed, Taxes Collected, and Refunds Issued

Tables 1 and 2 provide a broad overview of the main functions performed by the IRS: processing Federal tax returns and collecting revenue. During Fiscal Year (FY) 2007, the IRS collected nearly \$2.4 trillion in tax, net of refunds, over 46 percent of which was attributable to the individual income tax.

Tables 3 through 6 provide additional detail on gross collections and returns filed by State, over time, and for different types of electronic returns. More than 87 million returns, including 56.7 percent of individual income tax returns, were filed electronically in FY 2007.

Tables 7 and 8 provide information on tax refunds, by State and type of tax. Individual income tax return filers received tax refunds totaling over \$248 billion in FY 2007.

Table 1. Internal Revenue Collections and Refunds, by Type of Tax, Fiscal Years 2006 and 2007

[Money amounts are in thousands of dollars. For FY 2007 details by State, see Tables 5 and 8.]

Type of tax	Gross collections [1]			Net collections [1]		
	2006	2007	Percentage of 2007 total	2007 refunds [1, 2]	2007	Percentage of 2007 total
United States, total	2,518,680,230	2,691,537,557	100.0	295,246,560	2,396,290,997	100.0
Corporation income tax	380,924,573	395,535,825	14.7	27,054,347	368,481,478	15.4
Regular	380,039,893	394,666,355	14.7	n.a.	n.a.	n.a.
Tax-exempt organization business income tax	884,681	869,471	[3]	n.a.	n.a.	n.a.
Individual income tax [4, 5]	1,236,259,371	1,366,241,437	50.8	248,641,454	1,117,599,983	46.6
Income tax withheld	849,004,371	928,632,327	34.5	n.a.	n.a.	n.a.
Other [6]	387,255,000	437,609,110	16.3	n.a.	n.a.	n.a.
Employment taxes	814,819,218	849,732,729	31.6	11,690,664	838,042,065	35.0
Old-Age, Survivors, Disability, and Hospital Insurance (OASDHI), total [5]	802,612,629	837,598,094	31.1	11,550,344	826,047,750	34.5
Federal Insurance Contributions Act (FICA)	757,547,410	787,759,756	29.3	n.a.	n.a.	n.a.
Self-Employment Insurance Contributions Act (SECA)	45,065,219	49,838,338	1.9	n.a.	n.a.	n.a.
Unemployment insurance	7,533,119	7,416,738	0.3	127,210	7,289,528	0.3
Railroad retirement	4,673,471	4,717,897	0.2	13,110	4,704,787	0.2
Estate and gift taxes	28,687,525	26,977,953	1.0	969,331	26,008,622	1.1
Estate	26,717,493	24,557,815	0.9	922,142	23,635,673	1.0
Gift	1,970,032	2,420,138	0.1	47,189	2,372,949	0.1
Excise taxes	57,989,543	53,049,612	2.0	[7] 6,890,764	46,158,848	2.0

n.a.—Not available.

[1] Includes adjustments and credits. See Tables 5 and 8 for additional detail.

[2] Includes principal and interest paid on refunds. Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law. See Table 8, footnotes 1-2 for additional detail.

[3] Less than 0.05 percent.

[4] Collections include Presidential Election Campaign Fund contributions of \$50.1 million in Fiscal Year 2006 and \$49.8 million in Fiscal Year 2007.

[5] Collections of individual income tax are not reported by payers separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA). The OASDHI tax collections and refunds shown in Table 1 are based on estimates made by the Secretary of the Treasury pursuant to the provisions of Section 201(a) of the Social Security Act as amended and include all OASDHI taxes. Amounts shown for individual income tax withheld and other income tax were derived by subtracting the FICA and SECA tax estimates from total tax withheld and other taxes paid. Refund estimates were not made for the components of income and OASDHI taxes.

[6] Includes estate and trust income tax collections of \$17.1 billion in Fiscal Year 2006 and \$21.5 billion in Fiscal Year 2007.

[7] Includes telephone excise tax refunds. See Table 8, footnote 5 for additional detail.

NOTES: Detail may not add to totals because of rounding. Data include adjustments and credits. Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. Because refunds of such taxes are recorded by the Internal Revenue Service, they are included here.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 2. Number of Returns Filed, by Type of Return, Fiscal Years 2006 and 2007

[Numbers are in thousands. For FY 2007 details by State, see Table 3.]

Type of return	2006	2007	Percentage change
	(1)	(2)	(3)
United States, total [1]	228,145	235,438	3.2
Income tax	177,404	183,091	3.2
Individual [2]	133,917	138,894	3.7
Forms 1040, 1040A, 1040EZ, 1040EZ-T	133,171	138,131	3.7
Forms 1040NR, 1040NR-EZ, 1040PR, 1040-SS, 1040C	746	763	2.3
Individual estimated tax	30,099	29,996	-0.3
Estate and trust	3,697	3,718	0.6
Estate and trust estimated tax	639	780	22.2
Partnership	2,773	3,097	11.7
S corporation	3,825	4,099	7.2
C or other corporation [3]	2,454	2,508	2.2
Estate tax [4]	58	50	-14.3
Gift tax	256	253	-1.2
Employment taxes [5]	31,182	30,740	-1.4
Tax-exempt organizations [6]	833	901	8.2
Excise taxes [7]	942	907	-3.7
Supplemental documents [8]	17,471	19,496	11.6

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1) and tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328). This table also excludes employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1040 (the "long form"); Forms 1040A and 1040EZ (the "short forms"); Form 1040EZ-T (Federal telephone excise tax refund return); Forms 1040NR and 1040NR-EZ (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico residents); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in supplemental documents. The one-time telephone excise tax refund resulted in an increase in the number of individual income tax returns filed. Some taxpayers who did not otherwise have a filing requirement filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-C (cooperative associations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-FSC (foreign sales corporations); 1120-H (homeowner associations); 1120-L (life insurance companies); 1120-ND (nuclear decommissioning funds); 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Form 1120X (amended return) is included in supplemental documents.

Excludes Form 1120-IC-DISC (interest charge domestic international sales corporations). Also excludes Form 990-T (tax-exempt organization business income tax) included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 706 (estate and generation-skipping transfer); 706-GS (D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (nonresident alien estate and generation-skipping transfer).

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 944 (employer tax return); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); CT-1 (railroad retirement tax return); and CT-2 (railroad retirement tax return for employee representatives).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust information). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

NOTE: Detail may not add to totals because of rounding.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2007

State	Total returns [1]	Individual income tax [2]	Individual estimated income tax	Estate and trust income tax	Estate and trust estimated income tax	Partnership	S corporation
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	235,438,192	138,893,908	29,995,977	3,717,790	779,979	3,096,964	4,098,695
Alabama	3,150,499	2,021,468	339,591	28,463	6,865	40,433	46,878
Alaska	565,842	341,370	56,781	3,582	1,145	6,120	7,301
Arizona	4,379,920	2,586,387	576,941	44,895	11,267	74,106	71,526
Arkansas	1,940,599	1,182,081	215,030	15,803	4,477	24,495	36,651
California	27,784,332	15,925,182	3,991,916	328,470	96,594	341,249	334,463
Colorado	4,111,577	2,220,625	543,015	40,939	13,792	82,263	101,895
Connecticut	3,008,804	1,711,034	481,880	47,756	16,808	60,191	27,204
Delaware	742,297	411,529	96,038	25,440	5,105	12,387	14,732
District of Columbia	971,573	287,218	65,210	465,730	3,299	7,955	4,882
Florida	15,765,823	8,647,477	1,993,025	174,595	46,213	164,176	556,001
Georgia	6,628,258	4,064,898	628,205	44,172	14,486	79,049	152,890
Hawaii	1,097,173	637,469	167,723	13,151	3,902	10,220	12,186
Idaho	1,145,265	638,980	138,162	7,998	1,971	21,867	24,322
Illinois	10,004,715	5,968,137	1,265,593	204,087	42,301	101,260	208,436
Indiana	4,675,655	2,965,560	587,189	44,034	10,801	49,497	91,434
Iowa	2,370,843	1,376,226	371,427	47,281	4,840	29,794	34,792
Kansas	2,211,997	1,285,611	324,222	26,541	8,149	29,941	30,639
Kentucky	2,882,368	1,822,139	338,962	36,790	6,853	37,537	50,562
Louisiana	3,200,962	1,931,010	322,761	21,104	6,508	51,033	53,297
Maine	1,123,018	632,790	153,440	28,506	4,108	10,495	22,457
Maryland	4,571,290	2,711,618	642,456	53,639	19,056	60,761	73,067
Massachusetts	5,541,063	3,139,717	850,420	156,183	37,443	59,366	87,072
Michigan	7,439,215	4,653,228	868,707	85,191	20,867	99,404	127,496
Minnesota	4,363,830	2,555,729	596,343	50,291	10,646	55,128	90,189
Mississippi	1,897,995	1,228,186	177,666	11,654	3,602	22,633	26,614
Missouri	4,493,625	2,716,829	574,001	76,045	15,063	58,777	62,062
Montana	904,459	464,574	129,602	7,361	2,084	15,463	20,847
Nebraska	1,442,207	832,643	193,102	21,566	4,110	20,057	27,112
Nevada	2,026,738	1,206,328	211,503	15,177	5,105	44,039	40,428
New Hampshire	1,131,755	659,772	171,194	14,238	5,205	14,749	12,253
New Jersey	7,445,112	4,220,282	1,025,121	136,367	27,597	128,238	131,124
New Mexico	1,432,468	884,590	180,179	11,049	3,491	17,255	19,120
New York	15,535,227	8,939,368	1,871,038	317,351	63,076	206,330	358,660
North Carolina	6,531,657	3,994,348	778,359	70,462	12,757	82,053	123,684
North Dakota	571,838	314,183	90,674	6,064	1,103	9,124	8,296
Ohio	8,754,984	5,515,814	1,033,514	180,269	23,813	105,122	120,636
Oklahoma	2,677,409	1,539,523	327,672	80,818	7,804	36,629	45,280
Oregon	3,058,215	1,689,279	455,903	34,009	8,129	42,311	50,268
Pennsylvania	9,808,366	6,033,435	1,398,655	178,486	31,090	108,110	148,094
Rhode Island	889,520	517,468	110,618	26,979	3,775	9,911	18,483
South Carolina	3,105,124	1,942,865	350,060	21,774	6,120	41,566	55,849
South Dakota	690,957	377,082	103,254	10,295	2,851	10,372	12,164
Tennessee	4,245,472	2,733,972	496,159	40,890	14,392	60,077	32,797
Texas	16,554,411	10,041,600	1,756,158	193,744	77,397	265,290	204,889
Utah	1,872,535	1,071,712	173,248	14,196	3,203	53,340	46,586
Vermont	593,908	319,584	100,597	9,086	2,504	5,697	11,418
Virginia	6,001,668	3,613,512	816,940	73,905	18,957	72,755	100,404
Washington	5,320,948	3,008,488	765,767	60,172	18,481	68,130	82,196
West Virginia	1,191,238	769,727	149,893	10,114	2,522	12,457	11,418
Wisconsin	4,523,790	2,734,618	640,461	91,792	14,695	57,969	56,368
Wyoming	496,219	256,835	70,495	5,998	2,720	10,347	10,249
Other	2,563,429	1,549,808	229,107	3,288	837	9,436	1,024

Footnotes at end of table.

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2007—Continued

State	C or other corporation income tax [3]	Estate tax [4]	Gift tax	Employment taxes [5]	Tax-exempt organizations [6]	Excise taxes [7]	Supplemental documents [8]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
United States, total	2,507,728	49,924	252,522	30,740,592	900,659	907,165	19,496,289
Alabama	22,329	447	2,774	383,232	9,102	16,932	231,985
Alaska	3,929	61	385	78,664	2,906	3,402	60,196
Arizona	41,062	740	3,581	539,318	12,093	8,364	409,640
Arkansas	16,919	239	1,177	260,103	6,174	14,286	163,164
California	335,799	9,571	24,494	3,611,053	97,129	81,891	2,606,521
Colorado	40,657	709	4,655	631,986	15,766	12,213	403,062
Connecticut	29,243	1,019	8,576	377,005	13,268	6,164	228,656
Delaware	10,248	159	904	99,364	4,717	2,151	59,523
District of Columbia	10,997	193	729	69,378	8,193	218	47,571
Florida	215,418	3,520	20,679	2,146,769	39,452	45,408	1,713,090
Georgia	64,116	1,086	5,772	889,183	18,515	26,607	639,279
Hawaii	15,034	309	1,810	128,691	4,051	1,078	101,549
Idaho	9,367	178	857	198,339	3,727	8,037	91,460
Illinois	115,804	2,152	10,703	1,322,508	37,473	44,795	681,466
Indiana	26,397	618	4,249	575,420	20,193	27,539	272,724
Iowa	24,769	419	2,020	328,001	11,241	21,568	118,465
Kansas	20,379	362	2,270	311,756	9,100	14,407	148,620
Kentucky	20,055	405	2,840	356,809	9,202	16,785	183,429
Louisiana	36,088	429	1,762	404,792	8,892	15,042	348,244
Maine	9,458	233	1,357	171,284	5,495	5,582	77,813
Maryland	56,387	1,026	5,673	553,820	17,484	10,222	366,081
Massachusetts	61,453	1,592	9,720	711,109	31,026	9,749	386,213
Michigan	78,744	1,066	6,090	955,379	26,445	25,797	490,801
Minnesota	35,715	811	6,244	621,929	21,586	31,744	287,475
Mississippi	15,478	181	1,145	230,570	5,338	11,985	162,943
Missouri	40,647	742	4,421	618,492	19,544	22,544	284,458
Montana	10,506	204	1,099	159,994	4,401	7,215	81,109
Nebraska	14,485	253	1,527	217,417	6,985	18,179	84,771
Nevada	35,980	343	1,603	236,090	4,238	8,993	216,911
New Hampshire	12,506	231	1,799	153,516	4,956	3,798	77,538
New Jersey	93,347	2,114	9,962	1,032,137	54,742	17,891	566,190
New Mexico	10,787	194	952	178,455	4,959	6,216	115,221
New York	232,824	4,310	20,724	2,210,953	68,148	22,796	1,219,649
North Carolina	62,817	1,224	6,300	856,038	26,452	29,511	487,652
North Dakota	4,904	83	844	92,139	2,928	12,258	29,238
Ohio	72,623	1,306	8,904	1,022,610	37,065	32,615	600,693
Oklahoma	22,889	382	1,994	359,685	8,668	12,253	233,812
Oregon	25,091	738	3,103	445,381	13,252	11,928	278,823
Pennsylvania	71,465	1,651	11,100	1,188,330	45,658	34,467	557,825
Rhode Island	7,740	248	1,084	127,612	6,451	1,831	57,320
South Carolina	28,847	485	2,922	402,009	8,715	12,529	231,383
South Dakota	5,190	103	816	109,726	3,072	11,293	44,739
Tennessee	35,649	781	3,615	498,003	13,427	18,547	297,163
Texas	181,978	2,494	16,619	1,943,221	46,761	69,965	1,754,295
Utah	17,126	206	919	288,598	5,685	6,564	191,152
Vermont	5,777	124	701	93,936	3,864	2,796	37,824
Virginia	61,940	1,259	6,587	749,433	23,060	16,905	446,011
Washington	44,357	984	5,732	733,791	19,588	25,997	487,265
West Virginia	10,212	130	844	152,100	4,763	6,234	60,824
Wisconsin	41,223	1,022	6,203	584,054	20,738	21,008	253,639
Wyoming	5,052	93	870	85,685	2,375	3,446	42,054
Other	35,921	695	812	244,725	1,596	7,420	478,760

Footnotes at end of table.

Table 3. Number of Returns Filed, by Type of Return and State, Fiscal Year 2007—Continued**Footnotes**

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2 and W-2G, and Schedule K-1) and tax-exempt bond returns (Forms 8038, 8038-G, 8038-GC, 8038-T, and 8328). This table also excludes employee benefit plan returns (Forms 5500 and 5500-EZ) processed by the Department of Labor. See Table 14 for the total number of information returns filed.

[2] Includes Form 1040 (the "long form"); Forms 1040A and 1040EZ (the "short forms"); Form 1040EZ-T (Federal telephone excise tax refund return); Forms 1040NR and 1040NR-EZ (filed by nonresident aliens); Form 1040PR (the self-employment tax form for Puerto Rico residents); Form 1040-SS (the self-employment tax form for U.S. Virgin Islands, Guam, American Samoa, and the Northern Mariana Islands); and Form 1040C (for departing aliens). Form 1040X (amended individual income tax return) is included in supplemental documents. The one-time telephone excise tax refund resulted in an increase in the number of individual income tax returns filed. Some taxpayers who did not otherwise have a filing requirement filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Includes Form 1066 (real estate mortgage investment conduits) and the Form 1120 series of returns as follows: 1120 ("long form"); 1120-A ("short form"); 1120-C (cooperative associations); 1120-F (foreign corporations, except foreign life insurance companies); 1120-FSC (foreign sales corporations); 1120-H (homeowner associations); 1120-L (life insurance companies); 1120-ND (nuclear decommissioning funds); 1120-PC (property and casualty insurance companies); 1120-POL (certain political associations); 1120-REIT (real estate investment trusts); 1120-RIC (regulated investment companies); and 1120-SF (settlement funds). Form 1120X (amended return) is included in supplemental documents.

Excludes Form 1120-IC-DISC (interest charge domestic international sales corporations). Also excludes Form 990-T (tax-exempt organization business income tax), included under tax-exempt organizations, although tax collected on these returns is included under corporation income tax in other tables.

[4] Includes Forms 706 (estate and generation-skipping transfer); 706-GS (D) (generation-skipping transfer tax return for distributions); 706-GS(T) (generation-skipping transfer tax return for terminations); and 706-NA (nonresident alien estate and generation-skipping transfer).

[5] Includes Forms 940 (employer's Federal unemployment tax return); 940-EZ ("short form"); 940PR (unemployment tax return, Puerto Rico); 941 (employer return for income and Social Security taxes withheld for other than household and agricultural employees); 941PR/SS (employer return, Puerto Rico; or U.S. Virgin Islands, Guam, American Samoa, and Northern Mariana Islands); 943 (agricultural employer return); 943PR (agricultural employer return, Puerto Rico); 944 (employer tax return); 945 (return of withheld income tax from nonpayroll distributions); 1042 (return of withheld income tax on U.S.-source income of foreign person); CT-1 (railroad retirement tax return); and CT-2 (railroad retirement tax return for employee representatives).

[6] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); 990-C (farmers' cooperative); 990-PF (private foundation); 990-T (tax-exempt organization business income tax); 4720 (excise taxes of private foundations and other persons); and 5227 (split-interest trust). Tax collected on Form 990-T is included under corporation income tax in other tables.

[7] Includes Forms 720 (quarterly excise tax); 730 (tax on wagering); 2290 (heavy highway vehicle use tax); and 11-C (occupational tax and registration for wagering). Excludes excise tax returns filed with the Customs Service and Alcohol and Tobacco Tax and Trade Bureau.

[8] Includes Forms 1040X (amended individual income tax); 1041A (charitable contribution deductions by certain trusts); 1120X (amended corporation income tax); 4868 (automatic filing extension for individuals); 2688 (additional filing extension for individuals); 7004 (automatic filing extension for corporations); and 8752 (payment or refund for prior years by certain partnerships and S corporations).

NOTE: In general, classification by State is based on the taxpayer's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, the business address. Such addresses could have been located in a State other than the State in which the individual resided.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2007

State	Total returns [1]	Total individual e-filed returns [2]	Type of individual e-file		Estate and trust income tax
			Online [3]	Practitioner [4]	
			(3)	(4)	
	(1)	(2)	(3)	(4)	(5)
United States, total	87,305,241	78,728,542	22,413,421	56,315,121	1,380,276
Alabama	1,357,069	1,310,927	291,599	1,019,328	6,772
Alaska	190,866	183,825	74,631	109,194	184
Arizona	1,581,836	1,430,863	459,519	971,344	6,596
Arkansas	768,975	745,790	166,748	579,042	794
California	10,587,212	9,328,180	1,893,009	7,435,171	18,948
Colorado	1,246,811	1,122,426	428,328	694,098	2,273
Connecticut	1,143,776	1,004,003	260,397	743,606	3,075
Delaware	270,777	230,510	77,965	152,545	11,358
District of Columbia	640,852	148,327	53,666	94,661	458,414
Florida	5,208,028	4,699,103	1,523,062	3,176,041	40,595
Georgia	2,684,207	2,499,985	747,759	1,752,226	1,616
Hawaii	313,551	288,542	85,451	203,091	1,727
Idaho	413,600	398,866	125,848	273,018	337
Illinois	3,437,656	3,095,556	920,510	2,175,046	73,510
Indiana	1,811,481	1,711,262	538,860	1,172,402	7,058
Iowa	1,013,231	970,487	213,748	756,739	18,250
Kansas	813,300	765,766	221,188	544,578	3,484
Kentucky	1,183,311	1,123,196	272,624	850,572	15,617
Louisiana	1,118,801	1,067,175	292,026	775,149	770
Maine	341,235	297,178	114,229	182,949	862
Maryland	1,503,336	1,342,850	472,365	870,485	3,962
Massachusetts	2,296,538	1,837,040	516,334	1,320,706	74,931
Michigan	3,407,770	3,096,124	793,449	2,302,675	28,800
Minnesota	1,925,384	1,750,548	451,275	1,299,273	13,712
Mississippi	808,073	789,737	164,890	624,847	1,813
Missouri	1,709,890	1,584,572	429,312	1,155,260	28,791
Montana	287,755	273,829	68,305	205,524	708
Nebraska	544,408	513,147	152,326	360,821	5,264
Nevada	749,803	678,901	207,284	471,617	1,096
New Hampshire	391,387	345,588	139,328	206,260	1,350
New Jersey	2,741,507	2,281,692	469,911	1,811,781	54,060
New Mexico	531,084	511,350	162,454	348,896	1,619
New York	5,688,842	4,909,819	901,961	4,007,858	112,907
North Carolina	2,462,890	2,312,893	677,588	1,635,305	18,717
North Dakota	202,870	194,464	49,678	144,786	844
Ohio	3,365,027	3,026,173	1,038,891	1,987,282	94,724
Oklahoma	1,035,670	938,607	276,251	662,356	56,230
Oregon	1,053,351	942,900	309,729	633,171	5,899
Pennsylvania	3,365,906	3,003,594	1,016,435	1,987,159	68,814
Rhode Island	343,490	268,631	63,672	204,959	15,381
South Carolina	1,317,494	1,261,831	306,321	955,510	2,414
South Dakota	239,999	225,921	65,791	160,130	3,409
Tennessee	1,739,928	1,663,704	496,165	1,167,539	7,929
Texas	5,848,809	5,495,211	1,913,622	3,581,589	21,760
Utah	686,183	630,186	230,269	399,917	628
Vermont	175,411	158,914	52,572	106,342	2,344
Virginia	2,124,199	1,949,768	766,510	1,183,258	22,828
Washington	1,758,912	1,619,323	685,606	933,717	8,071
West Virginia	443,683	432,405	133,990	298,415	2,596
Wisconsin	1,938,564	1,787,292	508,621	1,278,671	45,832
Wyoming	157,258	148,801	46,768	102,033	580
Other	333,245	330,760	84,581	246,179	23

Footnotes at end of table.

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2007—Continued

State	Partnership	S corporation	C or other corporation income tax [5]	Employment taxes [6]	Tax-exempt organizations [7]
	(6)	(7)	(8)	(9)	(10)
United States, total	431,497	620,485	226,535	5,889,239	28,667
Alabama	3,094	4,576	1,302	30,205	193
Alaska	1,299	2,075	509	2,767	207
Arizona	6,541	7,772	2,196	127,642	226
Arkansas	2,757	5,119	1,464	12,894	157
California	34,358	43,315	29,219	1,131,129	2,063
Colorado	9,641	14,345	2,608	95,037	481
Connecticut	5,855	3,259	1,878	125,302	404
Delaware	1,551	1,849	804	24,658	47
District of Columbia	647	463	319	32,457	225
Florida	18,828	73,627	12,794	361,956	1,125
Georgia	7,459	17,685	4,102	152,896	464
Hawaii	804	1,010	607	20,759	102
Idaho	3,723	3,876	685	6,014	99
Illinois	9,212	20,864	6,837	230,695	982
Indiana	5,511	11,308	2,165	73,669	508
Iowa	4,014	6,126	3,110	10,846	398
Kansas	5,281	6,019	2,973	29,396	381
Kentucky	4,091	5,199	1,212	33,756	240
Louisiana	4,811	4,394	1,826	39,684	141
Maine	1,166	2,385	562	38,989	93
Maryland	4,924	6,573	2,290	142,304	433
Massachusetts	35,015	58,234	25,024	264,309	1,985
Michigan	43,832	55,133	25,655	156,259	1,967
Minnesota	10,094	17,452	3,867	128,673	1,038
Mississippi	2,854	3,304	1,099	9,114	152
Missouri	7,843	9,543	3,541	74,954	646
Montana	3,347	4,666	1,316	3,614	275
Nebraska	3,811	6,389	2,342	13,143	312
Nevada	7,232	9,442	3,246	49,655	231
New Hampshire	2,509	2,523	1,484	37,830	103
New Jersey	22,354	15,903	6,251	360,421	826
New Mexico	3,222	3,411	1,124	10,183	175
New York	15,177	26,221	9,036	614,197	1,485
North Carolina	7,434	12,044	3,770	107,396	636
North Dakota	2,337	2,298	949	1,765	213
Ohio	15,108	16,907	7,471	203,353	1,291
Oklahoma	4,615	6,472	1,993	27,529	224
Oregon	6,572	9,566	2,800	84,995	619
Pennsylvania	11,426	16,146	5,080	258,591	2,255
Rhode Island	2,144	3,867	841	52,492	134
South Carolina	4,978	6,607	1,913	39,556	195
South Dakota	3,256	3,965	1,115	2,133	200
Tennessee	7,043	4,250	2,901	53,703	398
Texas	31,093	27,640	15,516	256,215	1,374
Utah	9,053	9,244	1,838	35,000	234
Vermont	751	1,869	559	10,783	191
Virginia	7,809	12,512	3,805	126,843	634
Washington	9,594	15,205	4,510	101,511	698
West Virginia	1,110	946	457	6,095	74
Wisconsin	11,596	14,134	6,311	72,371	1,028
Wyoming	2,444	2,727	645	1,963	98
Other	277	26	614	1,538	7

Footnotes at end of table.

Table 4. Number of Returns Filed Electronically, by Type of Return and State, Fiscal Year 2007—Continued

Footnotes

[1] Excludes information returns (e.g., Forms 1098, 1099, 5498, W-2, W-2G, and Schedule K-1), returns of employee benefit plans (i.e., Form 5500 series processed by the Department of Labor), and tax returns that do not have an electronic filing option.

[2] Includes Form 1040 (the "long form"), Forms 1040A and 1040EZ (the "short forms"), and Form 1040EZ-T (Federal telephone excise tax refund return). The one-time telephone excise tax refund resulted in an increase in the number of individual income tax returns filed. Some taxpayers who did not otherwise have a filing requirement filed Form 1040EZ-T (telephone excise tax refund), while others filed Forms 1040, 1040A, or 1040EZ to claim the telephone excise tax refund.

[3] Online e-filing is an option that allows taxpayers to prepare and file tax returns using a personal computer. Online returns can be filed through one of two processes: users either complete a tax return on a Web site without downloading any software, or users purchase and load software onto their personal computers, prepare their returns, and transmit them to the IRS through an online filing company.

[4] Includes cases in which a taxpayer transmits the return via an authorized e-file provider, who, in most cases, is also the preparer of the return.

[5] Includes Form 1120 (corporation income tax return) and Form 1120-POL (certain political associations).

[6] Includes Form 940 (employer's Federal unemployment tax return); Form 941 (employer return for income and Social Security taxes withheld); and Form 944 (employer tax return).

[7] Includes Forms 990 (tax-exempt organization except private foundation, "long form"); 990-EZ ("short form"); and 990-PF (private foundation).

NOTE: In general, classification by State is based on the taxpayer's address (or, in the case of individuals owning businesses, the location of the principal office or place of business). However, some taxpayers may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, they may use the business address. Such addresses could have been located in a State other than the State in which the taxpayer resided.

SOURCE: Research, Analysis, and Statistics, Office of Research RAS:R

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2007

[Money amounts are in thousands of dollars.]

State	Total Internal Revenue collections	Corporation income tax [1]	Individual income and employment taxes		
			Total	Income tax not withheld and SECA tax [2, 3]	Income tax withheld and FICA tax [2]
(1)	(2)	(3)	(4)	(5)	
United States, total [4]	2,688,946,349	395,319,654	2,213,599,132	485,136,156	1,716,328,340
Alabama	24,149,102	3,333,263	20,414,156	4,955,522	15,375,592
Alaska	4,287,200	257,764	3,971,426	1,010,064	2,946,004
Arizona	35,485,237	2,399,547	31,383,801	8,768,843	22,484,132
Arkansas	27,340,140	6,623,731	19,926,044	2,544,223	17,227,706
California	313,998,874	40,565,558	264,705,424	69,171,804	194,669,220
Colorado	45,404,194	4,093,083	39,572,310	8,779,357	30,668,144
Connecticut	54,235,851	11,855,621	41,443,770	10,943,465	30,407,594
Delaware	16,857,669	5,101,233	11,569,281	2,253,614	9,285,177
District of Columbia	20,393,510	3,409,158	16,732,126	1,973,641	14,412,658
Florida	136,476,423	7,928,708	125,749,772	39,387,695	85,235,856
Georgia	75,217,980	11,756,624	60,843,130	11,344,240	49,233,351
Hawaii	7,666,494	677,846	6,761,439	1,878,985	4,858,699
Idaho	9,024,822	650,030	8,290,192	1,936,944	6,308,996
Illinois	135,458,089	23,077,868	109,630,976	22,766,618	86,318,745
Indiana	42,668,067	4,854,150	37,174,724	6,019,120	31,011,390
Iowa	18,436,557	2,047,976	16,101,584	3,013,497	13,020,824
Kansas	22,311,231	2,083,739	18,959,701	3,599,866	14,376,558
Kentucky	23,150,555	1,518,758	21,291,939	3,546,726	17,656,816
Louisiana	33,676,593	2,082,484	31,237,142	6,777,471	24,372,228
Maine	6,289,216	321,537	5,689,745	1,401,949	4,260,247
Maryland	53,705,070	3,758,926	49,399,937	9,613,218	39,635,961
Massachusetts	74,782,325	7,627,065	65,886,427	14,814,422	50,882,053
Michigan	69,923,907	6,995,836	61,815,465	9,225,019	52,326,607
Minnesota	78,697,313	16,425,423	60,616,202	7,165,207	53,178,174
Mississippi	10,868,707	831,147	9,694,782	2,549,002	7,102,222
Missouri	48,568,138	5,856,652	41,318,394	6,569,225	34,534,596
Montana	4,522,680	233,053	4,162,514	1,334,174	2,793,269
Nebraska	19,043,258	6,059,918	12,789,791	2,160,646	9,505,703
Nevada	19,619,012	2,585,033	16,720,839	6,166,890	10,493,619
New Hampshire	9,304,200	518,388	8,645,552	2,031,657	6,586,993
New Jersey	121,678,423	23,953,254	95,509,850	16,336,590	78,810,366
New Mexico	8,346,154	385,770	7,834,905	2,141,605	5,664,393
New York	244,672,914	47,570,367	193,080,524	44,145,388	148,211,767
North Carolina	75,903,684	19,019,478	55,985,002	9,845,584	45,908,349
North Dakota	3,659,740	326,497	3,269,312	795,609	2,457,599
Ohio	105,772,774	15,366,420	89,380,642	11,307,562	77,742,896
Oklahoma	29,324,569	7,571,871	18,277,486	5,076,026	13,126,704
Oregon	23,466,608	2,071,364	20,983,913	4,926,920	15,967,629
Pennsylvania	112,368,286	13,889,582	94,902,268	16,484,302	78,043,241
Rhode Island	11,966,818	3,269,289	8,610,864	1,490,054	7,085,037
South Carolina	20,499,446	1,249,647	18,627,989	4,488,636	14,062,337
South Dakota	4,765,559	221,842	4,473,855	1,733,023	2,709,781
Tennessee	47,746,721	5,535,542	40,921,831	7,088,820	33,648,852
Texas	225,390,904	41,823,425	160,306,445	38,738,313	120,983,146
Utah	15,063,650	1,247,866	12,852,454	3,270,010	9,518,603
Vermont	3,806,110	176,827	3,538,773	879,501	2,645,271
Virginia	61,989,886	8,018,601	53,285,420	11,741,162	40,778,364
Washington	57,449,739	10,006,108	46,207,531	11,636,752	34,389,547
West Virginia	6,521,950	616,179	5,751,744	1,201,832	4,528,015
Wisconsin	43,778,325	6,287,615	36,813,118	6,998,873	29,629,991
Wyoming	4,724,678	678,180	3,906,498	1,970,612	1,925,181
U.S. Armed Services overseas and Territories other than Puerto Rico	758,756	7,172	739,068	255,930	480,273
Puerto Rico	3,548,466	49,220	3,496,382	322,907	3,135,401
International	6,948,357	1,114,164	5,530,724	3,165,437	2,358,570
Undistributed [5]	7,231,419	-666,746	6,813,946	5,391,604	1,347,894
Adjustments and credits [6]	2,591,207	216,171	2,375,036	2,311,292	63,744
United States, total including adjustments and credits [6]	2,691,537,557	395,535,825	2,215,974,167	487,447,448	1,716,392,084

Footnotes at end of table.

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2007—Continued

[Money amounts are in thousands of dollars.]

State	Individual income and employment taxes—continued				
	Railroad retirement tax	Unemployment insurance tax	Estate tax	Gift tax	Excise taxes
	(6)	(7)	(8)	(9)	(10)
United States, total [4]	4,717,897	7,416,738	24,557,815	2,420,138	53,049,612
Alabama	1,870	81,172	214,784	32,895	154,005
Alaska	2,016	13,342	8,332	228	49,450
Arizona	1,364	129,462	322,971	14,425	1,364,492
Arkansas	2,208	151,907	146,964	3,463	639,937
California	10,570	853,830	4,876,249	396,232	3,455,411
Colorado	11,785	113,024	331,106	47,388	1,360,307
Connecticut	4,061	88,650	482,288	71,175	382,997
Delaware	237	30,254	161,596	7,906	17,653
District of Columbia	328,205	17,622	176,295	14,111	61,820
Florida	681,313	444,907	1,833,565	182,441	781,938
Georgia	2,476	263,063	498,700	24,549	2,094,977
Hawaii	[7]	23,755	93,328	2,997	130,884
Idaho	1,105	43,147	52,529	4,109	27,961
Illinois	197,089	348,523	899,995	90,358	1,758,892
Indiana	24,794	119,421	260,436	15,476	363,281
Iowa	8,338	58,925	150,853	1,655	134,489
Kansas	911,941	71,336	92,426	11,757	1,163,609
Kentucky	8,560	79,837	167,060	38,102	134,696
Louisiana	7,417	80,026	240,242	27,782	88,943
Maine	4,964	22,585	96,677	6,957	174,299
Maryland	12,039	138,719	384,902	55,991	105,314
Massachusetts	20,138	169,815	670,112	51,683	547,037
Michigan	42,810	221,029	869,924	32,050	210,632
Minnesota	73,198	199,624	257,687	42,490	1,355,511
Mississippi	1,487	42,072	62,101	3,259	277,419
Missouri	66,858	147,714	295,731	25,751	1,071,610
Montana	18,048	17,023	61,833	1,463	63,817
Nebraska	1,078,188	45,254	83,829	29,052	80,669
Nevada	135	60,195	190,964	32,865	89,311
New Hampshire	177	26,725	64,479	51,236	24,545
New Jersey	109,129	253,764	781,808	94,696	1,338,814
New Mexico	163	28,744	91,997	5,437	28,045
New York	306,233	417,136	2,397,890	428,592	1,195,540
North Carolina	5,079	225,990	489,090	27,816	382,298
North Dakota	3,474	12,630	45,783	315	17,833
Ohio	21,213	308,970	608,017	48,915	368,780
Oklahoma	1,829	72,925	172,848	6,873	3,295,491
Oregon	3,270	86,095	230,342	16,888	164,102
Pennsylvania	62,819	311,906	903,381	60,103	2,612,952
Rhode Island	4	35,769	71,408	3,802	11,455
South Carolina	-264	77,281	212,372	4,362	405,077
South Dakota	16,779	14,272	35,553	6,684	27,625
Tennessee	1,722	182,436	301,843	17,258	970,247
Texas	17,417	567,568	1,473,490	218,194	21,569,350
Utah	3,241	60,600	99,522	11,313	852,496
Vermont	2,167	11,835	57,811	2,856	29,842
Virginia	594,167	171,727	488,638	31,445	165,781
Washington	5,654	175,577	514,966	46,458	674,677
West Virginia	425	21,473	32,906	2,952	118,169
Wisconsin	36,974	147,281	304,332	34,983	338,276
Wyoming	525	10,181	71,010	10,103	58,885
U.S. Armed Services overseas and Territories other than Puerto Rico	0	2,865	1,755	1,706	9,055
Puerto Rico	[7]	38,074	1,092	28	1,744
International	780	5,938	81,195	15,243	207,030
Undistributed [5]	1,705	72,743	1,040,808	3,269	40,142
Adjustments and credits [6]	0	0	0	0	0
United States, total including adjustments and credits [6]	4,717,897	7,416,738	24,557,815	2,420,138	53,049,612

Footnotes at end of table.

Table 5. Internal Revenue Gross Collections, by Type of Tax and State, Fiscal Year 2007—Continued**Footnotes**

[1] Includes tax-exempt organization business income taxes from "unrelated business income" (Form 990-T) and farmer's cooperatives (Form 990-C).

[2] Collections of individual income tax are not reported by payers separately from old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages (under the Federal Insurance Contributions Act or FICA), and on self-employment income (under the Self-Employment Insurance Contributions Act or SECA).

[3] Includes estate and trust income tax collections of \$21.5 billion.

[4] Excludes adjustments and credits. See footnote 6.

[5] Includes tax and excess withholding payments not classified by State as of the end of the fiscal year because they have not been applied to taxpayer accounts.

[6] Includes Highway and Airport and Airways Trust funds adjustments totaling \$318,620 (thousands), of which \$216,171 (thousands) were for corporation income tax, and \$102,449 (thousands) were for individual income tax not withheld and SECA tax; \$2,208,843 (thousands) in excess Federal Insurance Contributions Act (FICA) credits; and \$63,744 (thousands) in advance earned income tax credits.

[7] Less than \$500.

NOTES: Gross collections exclude excise taxes paid to the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau.

Collection and refund data by State may not be comparable for a given fiscal year, because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior years made in Fiscal Year 2007 may result in negative amounts when such adjustments exceed refunds. See Table 8 for refund data.

Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, they may use the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 6. Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1960-2007

[Money amounts are in thousands of dollars.]

Fiscal year	Income taxes							
	Total Internal Revenue collections	Corporation income tax [1]		Individual income tax [2]	Employment taxes [3]	Estate taxes	Gift taxes	Excise taxes [4]
	(1)	Total	(3)	(4)	(5)	(6)	(7)	(8)
1960	91,774,803	67,125,126	22,179,414	44,945,711	11,158,589	1,439,259	187,089	11,864,741
1961	94,401,086	67,917,941	21,764,940	46,153,001	12,502,451	1,745,480	170,912	12,064,302
1962	99,440,839	71,945,305	21,295,711	50,649,594	12,708,171	1,796,227	238,960	12,752,176
1963	105,925,395	75,323,714	22,336,134	52,987,581	15,004,486	1,971,614	215,843	13,409,737
1964	112,260,257	78,891,218	24,300,863	54,590,354	17,002,504	2,110,992	305,312	13,950,232
1965	114,434,634	79,792,016	26,131,334	53,660,683	17,104,306	2,454,332	291,201	14,792,779
1966	128,879,961	92,131,794	30,834,243	61,297,552	20,256,133	2,646,968	446,954	13,398,112
1967	148,374,815	104,288,420	34,917,825	69,370,595	26,958,241	2,728,580	285,826	14,113,748
1968	153,636,838	108,148,565	29,896,520	78,252,045	28,085,898	2,710,254	371,725	14,320,396
1969	187,919,560	135,778,052	38,337,646	97,440,406	33,068,657	3,136,691	393,373	15,542,787
1970	195,722,096	138,688,568	35,036,983	103,651,585	37,449,188	3,241,321	438,755	15,904,264
1971	191,647,198	131,072,374	30,319,953	100,752,421	39,918,690	3,352,641	431,642	16,871,851
1972	209,855,737	143,804,732	34,925,546	108,879,186	43,714,001	5,126,522	363,447	16,847,036
1973	237,787,204	164,157,315	39,045,309	125,112,006	52,081,709	4,338,924	636,938	16,572,318
1974	268,952,254	184,648,094	41,744,444	142,903,650	62,093,632	4,659,825	440,849	17,109,853
1975	293,822,726	202,146,097	45,746,660	156,399,437	70,140,809	4,312,657	375,421	16,847,741
1976	302,519,792	205,751,753	46,782,956	158,968,797	74,202,853	4,875,735	431,730	17,257,720
1976 [5]	75,462,780	49,567,484	9,808,905	39,758,579	19,892,041	1,367,935	117,312	4,518,008
1977	358,139,417	246,805,067	60,049,804	186,755,263	86,076,316	5,649,460	1,775,866	17,832,707
1978	399,776,389	278,438,289	65,380,145	213,058,144	97,291,653	5,242,080	139,419	18,664,949
1979	460,412,185	322,993,733	71,447,876	251,545,857	112,849,874	5,344,176	174,899	19,049,504
1980	519,375,273	359,927,392	72,379,610	287,547,782	128,330,480	6,282,247	216,134	24,619,021
1981	606,799,103	406,583,302	73,733,156	332,850,146	152,885,816	6,694,641	215,745	40,419,598
1982	632,240,506	418,599,768	65,990,832	352,608,936	168,717,936	8,035,335	108,038	36,779,428
1983	627,246,793	411,407,523	61,779,556	349,627,967	173,847,854	6,077,202	148,675	35,765,538
1984	680,475,229	437,071,049	74,179,370	362,891,679	199,210,028	6,024,985	151,682	38,017,486
1985	742,871,541	474,072,327	77,412,769	396,659,558	225,214,568	6,303,418	276,284	37,004,944
1986	782,251,812	497,406,391	80,441,620	416,964,771	243,978,380	6,814,417	380,538	33,672,086
1987	886,290,590	568,311,471	102,858,985	465,452,486	277,000,469	7,164,681	502,989	33,310,980
1988	935,106,594	583,349,120	109,682,554	473,666,566	318,038,990	7,348,679	435,766	25,934,040
1989	1,013,322,133	632,746,069	117,014,564	515,731,504	345,625,586	8,143,689	829,457	25,977,333
1990	1,056,365,652	650,244,947	110,016,539	540,228,408	367,219,321	9,633,736	2,128,202	27,139,445
1991	1,086,851,401	660,475,445	113,598,569	546,876,876	384,451,220	10,237,247	1,235,894	30,451,596
1992	1,120,799,558	675,673,952	117,950,796	557,723,156	400,080,904	10,411,450	1,067,666	33,565,587
1993	1,176,685,625	717,321,668	131,547,509	585,774,159	411,510,516	11,433,495	1,457,470	34,962,476
1994	1,276,466,776	774,023,837	154,204,684	619,819,153	443,831,352	13,500,126	2,106,667	43,004,794
1995	1,375,731,835	850,201,510	174,422,173	675,779,337	465,405,305	13,326,051	1,818,343	44,980,627
1996	1,486,546,674	934,368,068	189,054,791	745,313,276	492,365,178	15,350,591	2,241,226	42,221,611
1997	1,623,272,071	1,029,513,216	204,492,336	825,020,880	528,596,833	17,595,484	2,760,917	44,805,621
1998	1,769,408,739	1,141,335,868	213,270,011	928,065,857	557,799,193	21,314,933	3,316,029	45,642,716
1999	1,904,151,888	1,218,510,654	216,324,889	1,002,185,765	598,669,865	23,627,320	4,758,287	58,585,763
2000	2,096,916,925	1,372,732,596	235,654,894	1,137,077,702	639,651,814	25,618,377	4,103,243	54,810,895
2001	2,128,831,182	1,364,941,523	186,731,643	1,178,209,880	682,222,895	25,289,663	3,958,253	52,418,848
2002	2,016,627,269	1,249,171,681	211,437,773	1,037,733,908	688,077,238	25,532,186	1,709,329	52,136,835
2003	1,952,929,045	1,181,355,176	194,146,298	987,208,878	695,975,801	20,887,883	1,939,025	52,771,160
2004	2,018,502,103	1,220,868,119	230,619,359	990,248,760	717,247,296	24,130,143	1,449,319	54,807,225
2005	2,268,895,122	1,414,595,831	307,094,837	1,107,500,994	771,441,662	23,565,164	2,040,367	57,252,098
2006	2,518,680,230	1,617,183,944	380,924,573	1,236,259,371	814,819,218	26,717,493	1,970,032	57,989,543
2007	2,691,537,557	1,761,777,263	395,535,825	1,366,241,437	849,732,729	24,557,815	2,420,138	53,049,612

Footnotes at end of table.

Table 6. Internal Revenue Gross Collections, by Type of Tax, Fiscal Years 1960-2007—Continued

Footnotes

[1] Includes tax-exempt organization business income taxes from "unrelated business income" (Form 990-T) and farmer's cooperatives (Form 990-C).

[2] Includes income tax on estates and trusts.

[3] Includes taxes for old-age, survivors, disability, and hospital insurance (OASDHI), unemployment insurance, and railroad retirement.

[4] Excludes excise taxes on alcohol, tobacco, firearms and ammunition, and certain occupations collected by the Customs Service and the Alcohol and Tobacco Tax and Trade Bureau. The Internal Revenue Service collected taxes on alcohol and tobacco until Fiscal Year 1988, and taxes on firearms until Fiscal Year 1991.

[5] Represents fiscal year transitional period, July through September 1976, resulting from fiscal year redefinition. Fiscal Year 1976 covered July 1975 through June 1976 (earlier years were similarly defined). Fiscal Year 1977 covered October 1976 through September 1977 (subsequent years are similarly defined).

NOTES: Detail may not add to totals because of rounding. Data include adjustments and credits.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 7. Number of Internal Revenue Refunds Issued, by State, Fiscal Year 2007

State	Number of refunds of—						
	Total Internal Revenue refunds [1]	Corporation income tax [2]	Individual income tax [3]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, total	117,776,589	877,815	114,475,957	2,264,605	14,430	3,488	140,294
Alabama	1,756,237	8,725	1,712,491	32,886	130	19	1,986
Alaska	271,377	1,529	260,908	8,353	d	d	561
Arizona	2,154,316	11,780	2,099,448	40,953	195	62	1,878
Arkansas	1,010,190	7,284	980,239	21,329	56	11	1,271
California	13,138,620	93,630	12,771,622	255,979	2,790	468	14,131
Colorado	1,802,980	17,674	1,741,587	41,365	195	36	2,123
Connecticut	1,411,364	9,784	1,373,091	26,500	400	90	1,499
Delaware	350,505	3,212	340,185	6,532	47	11	518
District of Columbia	241,142	1,701	233,470	5,479	72	17	403
Florida	7,464,372	61,192	7,209,545	183,954	1,037	358	8,286
Georgia	3,553,883	22,793	3,458,780	68,205	259	66	3,780
Hawaii	528,506	3,537	514,212	10,266	85	21	385
Idaho	534,149	5,285	512,394	15,586	45	12	827
Illinois	5,099,002	44,195	4,960,124	87,085	636	106	6,856
Indiana	2,606,998	18,814	2,547,208	38,025	162	50	2,739
Iowa	1,130,901	14,725	1,094,370	19,371	76	8	2,351
Kansas	1,067,695	10,307	1,035,078	20,668	66	21	1,555
Kentucky	1,578,598	9,123	1,542,636	24,773	90	13	1,963
Louisiana	1,701,527	11,134	1,649,306	39,111	142	45	1,789
Maine	534,594	4,899	519,696	9,355	78	19	547
Maryland	2,269,208	15,583	2,211,783	39,435	296	75	2,036
Massachusetts	2,590,783	20,442	2,527,913	39,067	512	98	2,751
Michigan	4,033,217	34,819	3,932,648	61,087	340	77	4,246
Minnesota	2,101,969	24,212	2,038,860	34,876	197	92	3,732
Mississippi	1,079,048	6,621	1,049,722	21,372	45	15	1,273
Missouri	2,314,625	18,676	2,249,729	42,439	204	45	3,532
Montana	377,653	6,381	359,725	10,836	52	6	653
Nebraska	694,500	9,162	669,216	14,414	45	37	1,626
Nevada	1,046,295	8,364	1,016,181	20,595	110	28	1,017
New Hampshire	524,223	4,839	508,036	10,741	71	22	514
New Jersey	3,303,648	26,681	3,203,533	68,733	613	122	3,966
New Mexico	751,231	3,830	731,350	15,287	57	17	690
New York	7,478,787	56,762	7,251,076	160,949	1,488	535	7,977
North Carolina	3,374,692	23,593	3,286,006	60,270	275	61	4,487
North Dakota	252,597	3,622	242,513	5,872	16	7	567
Ohio	4,712,997	29,651	4,614,496	62,673	420	93	5,664
Oklahoma	1,291,304	9,803	1,252,895	26,992	91	18	1,505
Oregon	1,365,699	13,204	1,321,742	28,768	185	38	1,762
Pennsylvania	5,163,673	34,341	5,048,613	74,646	480	108	5,485
Rhode Island	448,088	3,763	438,457	5,244	70	12	542
South Carolina	1,653,511	9,536	1,611,088	31,044	112	13	1,718
South Dakota	308,455	4,406	295,901	7,555	22	8	563
Tennessee	2,384,597	10,766	2,324,343	46,642	173	39	2,634
Texas	8,731,147	48,852	8,477,655	191,241	770	234	12,395
Utah	916,179	7,809	886,458	20,863	50	4	995
Vermont	267,016	3,310	257,068	6,210	42	5	381
Virginia	3,031,366	21,298	2,949,415	56,999	378	63	3,213
Washington	2,554,579	19,259	2,470,169	61,757	303	68	3,023
West Virginia	681,951	3,176	665,690	12,095	29	13	948
Wisconsin	2,299,746	24,224	2,235,628	36,450	170	51	3,223
Wyoming	218,044	2,898	207,459	7,302	30	20	335
U.S. Armed Services overseas and Territories other than Puerto Rico	210,428	176	207,482	2,705	13	8	44
Puerto Rico	232,273	387	210,922	20,912	16	4	32
International	339,753	5,994	329,870	2,410	163	15	1,301
Undistributed [5]	836,351	52	835,925	349	d	d	16
Child tax credit [6]	16,220,651	N/A	16,220,651	N/A	N/A	N/A	N/A
Earned income tax credits [6]	19,911,144	N/A	19,911,144	N/A	N/A	N/A	N/A

Footnotes at end of table.

Table 7. Number of Internal Revenue Refunds Issued, by State, Fiscal Year 2007—Continued**Footnotes**

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A—Not applicable.

[1] Represents refundable earned income tax credits, refundable child tax credits, overpayment refunds, refunds resulting from examination activity, and other refunds required by law.

[2] Includes refunds of tax on business income of tax-exempt organizations.

[3] Includes 0.3 million refunds of estate and trust income taxes.

[4] Includes refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI), taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

[5] Includes tax and excess withholding payments not classified by State as of the end of the fiscal year because they have not been applied to taxpayer accounts.

[6] Reflects refundable portions of credits only. Shown separately for informational purposes; counts are included in the State figures and U.S. totals.

NOTES: The telephone excise tax refund was a one-time refund of excise tax paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. In FY 2007, 94,103,804 telephone excise tax refunds were issued, of which 608,907 were issued to corporations, and 93,494,897 were issued to individuals.

Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, they may use the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R

Table 8. Amount of Internal Revenue Refunds Issued, Including Interest, by State, Fiscal Year 2007

[Money amounts are in thousands of dollars.]

State	Total Internal Revenue refunds [1, 2]	Amounts refunded by type of tax						
		Corporation income tax [1, 3]	Individual income tax [1, 2]	Employment taxes [4]	Estate tax	Gift tax	Excise taxes	Telephone excise tax [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, total [6]	292,313,139	27,863,494	248,625,001	9,471,064	922,142	47,189	2,020,759	3,363,490
Alabama	4,128,625	210,006	3,817,012	30,281	11,026	81	6,671	53,548
Alaska	578,984	15,634	546,888	8,166	d	d	1,198	6,579
Arizona	4,834,757	150,667	4,556,568	40,473	16,074	744	12,868	57,362
Arkansas	2,311,955	80,338	2,036,048	18,127	23,936	9	124,267	29,230
California	34,289,482	2,753,461	30,503,669	355,319	166,416	7,679	133,444	369,495
Colorado	4,166,456	313,301	3,670,890	56,267	10,253	190	65,524	50,029
Connecticut	4,005,982	469,950	3,352,290	46,959	28,675	2,520	63,355	42,234
Delaware	1,311,488	469,250	791,221	14,736	24,611	11	1,648	10,011
District of Columbia	1,686,176	1,044,651	609,406	19,406	4,331	245	1,933	6,205
Florida	18,323,442	1,007,996	16,710,744	194,841	86,952	3,994	109,033	209,882
Georgia	8,650,850	627,950	7,773,880	81,955	12,774	354	51,882	102,055
Hawaii	1,107,617	81,178	992,082	8,773	5,336	8	4,794	15,446
Idaho	1,026,271	32,609	959,399	13,513	2,067	1,876	1,752	15,054
Illinois	15,239,180	3,141,866	11,698,495	112,189	30,263	2,725	97,748	155,893
Indiana	5,809,111	449,335	5,219,945	44,966	8,452	224	8,870	77,320
Iowa	2,812,906	684,073	2,067,228	13,539	1,744	24	10,668	35,631
Kansas	2,351,161	306,858	1,968,898	18,449	5,142	70	20,548	31,195
Kentucky	3,358,307	139,440	3,128,125	31,704	5,913	42	7,875	45,207
Louisiana	4,304,980	151,715	4,050,110	33,075	10,014	1,355	3,963	54,747
Maine	1,035,445	86,686	924,838	4,554	2,679	110	2,259	14,318
Maryland	5,593,042	224,154	5,218,569	61,396	13,767	1,679	10,032	63,445
Massachusetts	6,458,150	465,426	5,798,448	66,301	32,352	318	22,319	72,985
Michigan	10,105,751	1,741,360	8,107,216	62,019	21,752	821	49,236	123,347
Minnesota	4,594,173	530,741	3,849,515	73,263	8,934	721	67,840	63,159
Mississippi	2,618,418	104,274	2,459,107	12,557	1,724	95	8,265	32,396
Missouri	5,122,936	583,780	4,388,541	41,711	13,179	557	26,404	68,764
Montana	641,009	16,190	606,260	5,240	1,739	15	1,456	10,109
Nebraska	1,469,799	146,711	1,265,396	18,531	719	180	16,951	21,310
Nevada	2,610,770	74,530	2,477,347	21,568	4,848	878	3,932	27,668
New Hampshire	1,162,912	24,096	1,111,255	6,992	2,509	541	2,549	14,971
New Jersey	10,626,032	1,959,202	8,241,165	178,616	44,820	2,857	94,530	104,842
New Mexico	1,469,669	41,871	1,393,405	11,412	2,020	315	1,283	19,364
New York	21,467,932	3,160,785	17,457,864	347,996	100,957	4,494	169,877	225,959
North Carolina	8,694,580	1,696,947	6,772,573	83,163	10,860	361	30,877	99,798
North Dakota	470,075	42,982	408,793	2,851	6,733	[7]	1,490	7,227
Ohio	10,395,978	853,430	9,250,231	72,484	21,788	1,167	64,906	131,971
Oklahoma	2,906,589	286,141	2,485,545	16,046	7,908	165	73,650	37,133
Oregon	2,683,299	195,606	2,413,568	19,909	8,952	210	9,383	35,671
Pennsylvania	11,341,839	830,003	10,174,786	99,750	27,333	3,184	53,314	153,468
Rhode Island	1,049,802	107,859	913,043	1,012	2,968	86	11,252	13,583
South Carolina	3,439,088	105,324	3,248,436	24,287	8,578	25	4,939	47,499
South Dakota	620,423	60,607	540,967	4,299	467	24	4,902	9,157
Tennessee	5,455,280	388,171	4,921,097	36,224	10,140	442	32,427	66,779
Texas	23,861,853	3,032,115	19,981,927	286,964	55,070	2,851	256,337	246,590
Utah	1,945,943	86,102	1,784,917	16,436	2,821	156	29,529	25,983
Vermont	490,397	25,622	452,591	3,117	1,234	-6	723	7,115
Virginia	7,345,431	504,782	6,630,003	76,100	21,075	909	29,763	82,799
Washington	5,903,867	454,674	5,235,728	79,366	15,345	636	50,320	67,798
West Virginia	1,322,613	20,734	1,274,587	6,119	1,276	270	1,609	18,018
Wisconsin	4,619,150	351,149	4,132,325	37,390	10,073	745	18,301	69,165
Wyoming	452,606	23,893	418,939	-2,911	1,888	61	5,066	5,669
U.S. Armed Services overseas and Territories other than Puerto Rico	454,540	1,778	446,112	2,352	66	55	44	4,133
Puerto Rico	387,542	9,951	363,195	13,609	72	0	20	694
International	1,466,039	583,847	845,340	31,186	3,138	134	2,367	28
Undistributed [8]	1,732,439	-3,088,309	-1,821,524	6,506,416	d	d	134,565	3,448
Refund adjustments and credits [9]	2,933,421	-809,147	16,453	2,219,600	0	0	1,506,515	0
Child tax credit [10]	16,137,093	N/A	16,137,093	N/A	N/A	N/A	N/A	N/A
Earned income tax credits [10]	38,205,774	N/A	38,205,774	N/A	N/A	N/A	N/A	N/A
United States total, including adjustments and credits [9]	295,246,560	27,054,347	248,641,454	11,690,664	922,142	47,189	3,527,274	3,363,490

Footnotes at end of table.

Table 8. Amount of Internal Revenue Refunds Issued, Including Interest, by State, Fiscal Year 2007—Continued**Footnotes**

d—Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

N/A—Not applicable.

[1] Includes overpayment refunds, refunds resulting from examination activity, refundable earned income tax credits, refundable child tax credits, and other refunds required by law. Also includes \$3.8 billion in interest, of which \$1.8 billion were paid to corporations, \$1.1 billion to individuals, and \$0.9 billion to all others (related to employment, estate, gift, and excise tax returns).

[2] Includes \$1.9 billion (including interest of \$65.1 million) in fiduciary and partnership refunds. The average individual income tax refund (based on Forms 1040, 1040A, and 1040EZ) was \$2,229.

[3] Includes refunds of tax on business income of tax-exempt organizations.

[4] Includes refunds of and credits for old-age, survivors, disability, and hospital insurance (OASDHI) taxes on salaries and wages under the Federal Insurance Contributions Act (FICA), except for excess credits, and on self-employment income under the Self-Employment Insurance Contributions Act (SECA), as well as for railroad retirement taxes under the Railroad Retirement Tax Act (RRTA) and unemployment taxes under the Federal Unemployment Tax Act (FUTA).

[5] The telephone excise tax refund was a one-time refund of excise tax paid on long distance telephone calls billed between February 28, 2003, and August 1, 2006. In FY 2007, telephone excise tax refunds totaling \$286,062 (thousands) were issued to corporations and \$3,077,428 (thousands) were issued to individuals.

[6] Excludes refund adjustments and credits. See footnote 9.

[7] Less than \$500.

[8] Includes tax and excess withholding payments not classified by State as of the end of the fiscal year because they have not been applied to taxpayer accounts.

[9] Includes Highway and Airport and Airways Trust funds adjustments totaling \$316,574 (thousands), of which -\$809,147 (thousands) were for corporation income tax, and \$16,453 (thousands) were for individual income tax, and \$1,109,268 (thousands) were for excise taxes; employment tax credits of \$2,219,600 (thousands) under the excess Federal Insurance Contributions Act (FICA); and excise taxes of \$397,247 (thousands) collected by the U.S. Customs Service and Alcohol and Tobacco Tax and Trade Bureau. Counts of refund adjustments and credits are not available, and are excluded from the total number of refunds in Table 7.

[10] Reflects refundable portions of the credits only. Shown separately for informational purposes; refund amounts are included in the State figures and U.S. totals.

NOTES: Collection and refund data by State may not be comparable for a given fiscal year, because payments made in prior years may be refunded in the current fiscal year. Adjustments to prior years made in Fiscal Year 2007 may result in negative amounts when such adjustments exceed refunds. See Table 5 for collections data.

Classification by State is based on the individual's address (or, in the case of businesses, the location of the principal office or place of business). However, some individuals may use the address of a tax attorney or accountant, or, in the case of certain individuals who were sole proprietors, partners in a partnership, or shareholders in an S corporation, they may use the business address. Such addresses could have been located in a State other than the State in which the individual resided. Similarly, taxes withheld reported by employers located near a State boundary might include substantial amounts withheld from salaries of employees who reside in a neighboring State. Also, while taxes of corporations may be paid from the principal office, the operations of these corporations may be located in one or more other State(s).

Detail may not add to totals because of rounding.

SOURCE: Chief Financial Officer, Revenue Financial Management OS:CFO:R